

SENATE BILL 3778  
By Bunch

HOUSE BILL 3856

By West

AN ACT to amend Tennessee Code Annotated, Title 67,  
relative to taxes levied by a municipality or county  
and administered and collected by the department  
of revenue.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-703, is amended by adding a  
new subsection thereto, as follows:

(d) Any voluntary disclosure agreement made prior to July 1, 2009, by a taxpayer  
to pay delinquent taxes levied under this part and accepted by the county or  
incorporated municipality, or both, that levied such taxes shall be administered and  
collected by the commissioner under the terms of such agreement, including the waiver  
of any penalties that would otherwise be imposed.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring  
it.